IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

LESLIE PAUL HOWARTH,

Plaintiff

:

: Civil Action No. 05-29J

v. SPECIAL TAX COLLECTOR,

Defendant

MEMORANDUM ORDER

This matter was referred to Magistrate Judge Keith A. Pesto for proceedings in accordance with the Magistrates Act, 28 U.S.C.§ 636(b)(1), and subsections 3 and 4 of Local Rule 72.1 for Magistrate Judges.

The Magistrate Judge filed a Report and Recommendation on July 26, 2005, docket no. 13, recommending, <u>sua sponte</u>, that the complaint be dismissed for lack of standing.

The plaintiff was notified that pursuant to 28 U.S.C.§ 636(b)(1), he had ten days to serve and file written objections to the Report and Recommendation. No objections have been filed, and the time to do so has expired.

After review of the record of this matter together with the Report and Recommendation, and noting the lack of timely objections thereto, the following order is entered:

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AND NOW, this day of August, 2005, it is

ORDERED that the complaint is dismissed. The Report and Recommendation is adopted as the opinion of the Court. The Clerk shall mark this matter closed.

BY THE COURT:

GARY L. LANCASTER,

UNITED STATES DISTRICT JUDGE

cc:

Leslie Paul Howarth, Ph.D. 211 Bentwood Avenue Johnstown, PA 15904-1333